

Tax Relief for Examination Fees Guidance for Trainees

In response to repeated requests from trainees regarding the potential for tax relief for College examinations, we offer the following guidance, which has been adapted from current guidelines offered by a number of other Medical Colleges.

You may be able to claim tax relief in the United Kingdom on fees for certain FRCOphth Examinations going back for up to four years. It had been understood that such expenses were not deductible against tax, however, following a court decision in the case of Revenue & Customs Commissioners vs Dr Piu Banerjee ([2010] EWCA Civ. 843), it has been successfully argued that examinations are now tax deductible and trainees from a number of different Medical Colleges have now successfully argued their case by citing this example.

There is currently no universal ruling so it is up to each individual to make their own claim to the HM Revenue and Customs (HMRC).

The Royal College of Surgeons (RCS) has recently announced that following discussions with HMRC, trainee surgeons who take the MRCS can now claim tax relief.¹ This further supports the case that other tax relief claims will be honored.

The RCS suggests three different ways for claiming tax relief

1. completing self-assessment prospectively for future claims.²
2. claiming tax relief using form P87.³
3. Writing to HMRC (a template letter is set out below adapted from a letter used successfully by trainees at another medical college). Please also refer to HMRC notices EIM32530⁴ and EIM32546⁵

Whilst the College is unable to advise you about individual tax affairs or provide any advice or assistance with regards to making a claim for tax relief we hope that this guidance is useful when considering whether to make a claim. We would also recommend that you consider seeking the advice of a tax advisor.

Good luck with your claim.

Finance Committee and Ophthalmic Trainee Group

1. <https://www.rcseng.ac.uk/news/announcement-of-tax-relief-on-the-mrcs-exam#.VLRR8bZfwx>
2. <https://www.gov.uk/personal-tax/self-assessment>
3. <https://www.gov.uk/government/publications/income-tax-tax-relief-for-expenses-of-employment-p87>
4. <http://www.hmrc.gov.uk/manuals/eimanual/eim32530.htm>
5. <http://www.hmrc.gov.uk/manuals/eimanual/eim32546.htm>